



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Laci Novark **Phone #:** (406) 547-3751

(Signature)

(Date)

Chair, Board of Trustees: Mike Syverson

(Signature)

(Date)

County Superintendant Dayna Ogle

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Prior Period Adjustment	LOCAL		
103	Bair Grant Building Project	LOCAL		
104	Donations for Equipment	LOCAL		
107	Insurance Reimbursement Travel Bus	LOCAL		
113	Town Pump Grants	LOCAL		
114	P&M Charities and Donations	LOCAL		
116	Indirect Cost Reimbursements	LOCAL		
117	Playground	LOCAL		
125	Ringling School Sale	LOCAL		
126	Lennup School Closure	LOCAL		
307	Medicaid MAC	STATE		State
308	Medicaid Medical Billing Paras	STATE		
309	Medicaid AltaCare CST Billing	STATE		
315	Title I - Schoolwide 2014-2015	FEDERAL		
316	Title I - Schoolwide 2015-2016	FEDERAL		
325	JMG Grant	STATE		
327	FFA Grant	STATE		
396	Vo Ed All Career & Tech Ed Programs	STATE		State
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2013-2014	FEDERAL		84.358A
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2014-2015	FEDERAL		84.358A
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2015-2016	FEDERAL		84.358A
426	Title III Flowthru Harlo	FEDERAL		
455	Prickly Pear Flowthru	FEDERAL		
465	ESEA Title I AYP	FEDERAL		
642	Adeline Swan Memorial	LOCAL		
701	School Safety Transfer	LOCAL		
816	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	354,016.50	45,008.40	181,232.86	5,078.44
02	Taxes Receivable - Real and Personal (120-149)	11,644.76	1,120.28	712.80	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	365,661.26	46,128.68	181,945.66	5,078.44
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)	30,000.00			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	88,867.04	244.83		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	118,867.04	244.83		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,644.76	1,120.28	712.80	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,127.56			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	231,021.90	44,763.57	181,232.86	5,078.44
52	TOTAL FUND BALANCE/EQUITY	235,149.46	44,763.57	181,232.86	5,078.44
53	TOTAL LIABILITIES AND FUND BALANCE	365,661.26	46,128.68	181,945.66	5,078.44

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,810.18	90,249.89	127,050.28	7,343.50
02	Taxes Receivable - Real and Personal (120-149)	357.02			51.17
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			53,000.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,167.21	90,249.89	180,050.28	7,394.67
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			5,149.53	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			5,149.53	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	357.03			51.17
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,810.18	90,249.89	174,900.75	7,343.50
52	TOTAL FUND BALANCE/EQUITY	11,810.18	90,249.89	174,900.75	7,343.50
53	TOTAL LIABILITIES AND FUND BALANCE	12,167.21	90,249.89	180,050.28	7,394.67

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,815.17			9,221.54
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,815.17			9,221.54
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,815.17			9,221.54
52	TOTAL FUND BALANCE/EQUITY	5,815.17			9,221.54
53	TOTAL LIABILITIES AND FUND BALANCE	5,815.17			9,221.54

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,453.06			
02	Taxes Receivable - Real and Personal (120-149)	445.18			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	39,898.24			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	9,262.24			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	9,262.24			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	445.18			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	30,190.82			
52	TOTAL FUND BALANCE/EQUITY	30,190.82			
53	TOTAL LIABILITIES AND FUND BALANCE	39,898.24			

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,163,078.62	66,739.26		
02	Taxes Receivable - Real and Personal (120-149)		842.55		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		30,000.00		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9,163,078.62	97,581.81		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	365,893.56			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	365,893.56			
DEFERRED INFLOWS					
36	Deferred Inflows (680)		842.55		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,797,185.06	96,739.26		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,797,185.06	96,739.26		
53	TOTAL LIABILITIES AND FUND BALANCE	9,163,078.62	97,581.81		

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,289.48	217.14	130,263.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	42,289.48	217.14	130,263.26	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	42,289.48	217.14	130,263.26	
52	TOTAL FUND BALANCE/EQUITY	42,289.48	217.14	130,263.26	
53	TOTAL LIABILITIES AND FUND BALANCE	42,289.48	217.14	130,263.26	

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,037.13	35,700.87		18,910.34
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	6,037.13	35,700.87		18,910.34
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	6,037.13	35,700.87		
25	Other Current Liabilities (621-679)				18,910.34
35	TOTAL LIABILITIES	6,037.13	35,700.87		18,910.34
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,037.13	35,700.87		18,910.34



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

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30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	797,849.71	793,638.71
1112	District Levy - Personal Property	9,329.77	250,086.52
1114	District Levy - Pers Prop/Mobile Homes	15.77	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,473.78	25,883.60
1190	Penalties and Interest on Taxes	1,084.48	1,648.54
1510	Interest Earnings	213.46	27.80
3110	Direct State Aid	772,090.80	786,780.03
3111	Quality Educator	80,795.52	77,105.90
3112	At Risk Student	12,089.61	11,481.27
3113	Indian Education For All	4,610.40	4,593.60
3114	American Indian Achievement Gap	800.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	32,046.15	33,112.80
3116	Data For Achievement	3,390.00	4,400.00
3118	Natural Resource Development	5,502.05	8,832.86
3120	State Guaranteed Tax Base Aid	44,632.14	40,721.94
3444	State School Block Grant	166,336.48	166,336.48
3446	SB96 Block Grant Reimbursement	13,945.66	0.00
5700	Resources Transferred from Other School Districts or Cooperatives	1,814.43	0.00
6100	Material Prior Period Revenue Adjustments	8,961.92	4,950.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,965,982.13	2,211,240.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	780,358.03	775,988.46
		2XX	Personal Services - Employee Benefits	130,276.92	152,642.10
		3XX	Purchased Professional and Technical Services	896.75	8,283.67
		4XX	Purchased Property Services	916.55	944.95
		5XX	Other Purchased Services	1,981.36	1,661.58
		6XX	Supplies and Materials	51,228.50	114,482.48
		810	Dues and Fees	356.00	0.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	48,543.61	24,712.50
		2XX	Personal Services - Employee Benefits	6,236.93	1,072.94
		5XX	Other Purchased Services	572.89	110.00
		6XX	Supplies and Materials	0.00	14.95

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	344.58	0.00	
		222X	Educational Media Services			
		1XX	Personal Services - Salaries	31,672.90	36,466.89	
		2XX	Personal Services - Employee Benefits	9,200.38	9,200.53	
		5XX	Other Purchased Services	128.40	23.00	
		6XX	Supplies and Materials	5,195.30	4,284.80	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	44,156.36	50,750.00	
		2XX	Personal Services - Employee Benefits	11,018.77	9,924.58	
		3XX	Purchased Professional and Technical Services	16,891.08	14,960.75	
		5XX	Other Purchased Services	10,007.66	6,628.96	
		6XX	Supplies and Materials	5,884.29	8,146.19	
		810	Dues and Fees	17,895.00	8,966.00	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	128,915.41	114,329.04	
		2XX	Personal Services - Employee Benefits	30,574.14	15,222.15	
		3XX	Purchased Professional and Technical Services	8,716.61	9,230.50	
		4XX	Purchased Property Services	300.00	0.00	
		5XX	Other Purchased Services	6,850.90	4,947.70	
		6XX	Supplies and Materials	2,884.47	3,799.38	
		810	Dues and Fees	1,059.00	225.00	
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	23,350.44	28,658.19	
		2XX	Personal Services - Employee Benefits	5,408.83	5,048.14	
		3XX	Purchased Professional and Technical Services	5,289.00	14,061.82	
		5XX	Other Purchased Services	5,198.88	4,936.62	
		6XX	Supplies and Materials	3,711.04	1,424.58	
		810	Dues and Fees	300.00	0.00	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	83,796.27	86,368.66	
		2XX	Personal Services - Employee Benefits	39,267.41	36,062.68	
		3XX	Purchased Professional and Technical Services	7,041.09	2,687.50	
		4XX	Purchased Property Services	148,220.13	96,362.98	
		5XX	Other Purchased Services	14,613.36	15,610.28	
		6XX	Supplies and Materials	38,068.52	34,909.44	
		810	Dues and Fees	484.00	351.00	
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,431.72	3,679.71	
		2XX	Personal Services - Employee Benefits	111.83	280.34	
		4XX	Purchased Property Services	2,939.36	718.02	
		5XX	Other Purchased Services	1,341.08	1,005.65	

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,146.69	746.33
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	492.50
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	70,840.83	71,741.51
			2XX Personal Services - Employee Benefits	15,712.99	19,613.90
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,391.54	2,549.69
316	Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	3,390.00	3,603.30
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	4,610.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	65,704.93	70,680.25
			2XX Personal Services - Employee Benefits	13,468.81	14,532.39
			6XX Supplies and Materials	2,689.85	6,307.57
710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,927.13	4,059.90
			2XX Personal Services - Employee Benefits	297.24	328.35
			5XX Other Purchased Services	5,057.61	3,847.11
			6XX Supplies and Materials	784.65	1,181.51
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	8,906.38	8,710.12
			2XX Personal Services - Employee Benefits	58.38	191.76
			6XX Supplies and Materials	1,886.39	216.75
			810 Dues and Fees	1,000.00	1,000.00
			8XX Other Expenditures	9,293.00	9,298.00
720	School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	10,242.88	13,576.76
			2XX Personal Services - Employee Benefits	666.53	1,106.80
			5XX Other Purchased Services	19,907.18	14,785.40
			6XX Supplies and Materials	4,118.11	2,551.42
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	29,968.04	38,227.46
			2XX Personal Services - Employee Benefits	349.40	1,402.69
			3XX Purchased Professional and Technical Services	0.00	30.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	11,511.00	270.00
			6XX Supplies and Materials	5,912.24	5,943.30
			810 Dues and Fees	2,000.00	2,000.00
	910	Food Services			
		31XX	Food Services		
			5XX Other Purchased Services	0.00	2,493.29
			6XX Supplies and Materials	14,651.01	7,658.78
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	2,261.82	0.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	1,814.43	0.00
701	School Safety Transfer				
	998	School Safety Transfers to Building Reserve Fund			
		61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	0.00	30,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,051,204.81	2,048,331.55

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					104,640.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,211,240.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,048,331.55 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	4,127.56	Less Last Year	36,527.36 (4b)	-32,399.80
					-32,399.80 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					235,149.46 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,595.96	76,629.17
	1112 District Levy - Personal Property	531.15	24,224.05
	1114 District Levy - Pers Prop/Mobile Homes	1.82	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,745.66	1,597.20
	1190 Penalties and Interest on Taxes	91.88	134.30
	1510 Interest Earnings	31.16	0.88
	2220 County On-Schedule Trans Reimb	57,202.17	53,263.72
	3210 State On-Schedule Trans Reimb	57,202.17	53,263.73
	3444 State School Block Grant	7,103.46	7,103.46
	3446 SB96 Block Grant Reimbursement	1,611.24	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	6,029.86	0.00
	6100 Material Prior Period Revenue Adjustments	7,775.05	99.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		176,921.58	216,315.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	47,589.06	41,772.00
			2XX Personal Services - Employee Benefits	9,848.96	6,541.30
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,134.60	12,282.06
			2XX Personal Services - Employee Benefits	3,042.40	2,163.52
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	41,323.05	44,534.20
			2XX Personal Services - Employee Benefits	10,860.73	20,267.05
			3XX Purchased Professional and Technical Services	1,094.16	4,007.06
			4XX Purchased Property Services	13,484.43	9,394.42
			5XX Other Purchased Services	24,175.79	24,098.55
			6XX Supplies and Materials	29,570.12	21,332.29
			810 Dues and Fees	13.00	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,029.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				200,166.16	186,392.45



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	14,840.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	216,315.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,392.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,763.57	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	22,885.14	49,934.26
	1112 District Levy - Personal Property	286.21	15,822.60
	1114 District Levy - Pers Prop/Mobile Homes	0.57	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	858.45	996.04
	1190 Penalties and Interest on Taxes	39.65	64.73
	1510 Interest Earnings	216.81	1.20
	5700 Resources Transferred from Other School Districts or Cooperatives	82,832.74	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	51.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		107,119.57	66,869.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	87,025.00	0.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	82,832.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				169,857.74	0.00	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					114,362.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,869.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					181,232.86 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	18,534.19	19,848.18
	1612 School Breakfast Program	2,483.33	1,713.46
	1623 Milk Sales	1,751.30	1,690.15
	1632 Daily Adult Sales	4,025.41	1,927.50
	1900 Other Revenue from Local Sources	42.43	0.00
	3220 State Food Services Match	351.73	0.00
	4550 Federal Child Nutrition	69,912.16	68,160.51
	4552 Fresh Fruit And Vegetable	6,662.91	6,983.37
	5700 Resources Transferred from Other School Districts or Cooperatives	9,587.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		113,350.46	100,323.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	6,652.91	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	30,011.42	35,822.09
			2XX Personal Services - Employee Benefits	13,017.70	13,365.67
			3XX Purchased Professional and Technical Services	476.57	100.00
			4XX Purchased Property Services	525.00	475.00
			5XX Other Purchased Services	10,912.21	9,630.46
			6XX Supplies and Materials	36,128.70	45,323.51
			810 Dues and Fees	215.00	115.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	9,587.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				107,526.51	104,831.73



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					9,587.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,323.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					104,831.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,078.44	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,072.57	25,144.52
	1112 District Levy - Personal Property	74.72	7,989.06
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.73	284.90
	1190 Penalties and Interest on Taxes	0.03	26.27
	1510 Interest Earnings	12.39	0.03
	5700 Resources Transferred from Other School Districts or Cooperatives	1,053.16	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	18.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,213.60	33,463.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,070.80	16,663.86
			2XX Personal Services - Employee Benefits	35.72	7,415.04
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,053.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,159.68	24,078.90

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	2,425.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,463.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,078.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,810.18	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	252,517.44	272,173.84
	5700 Resources Transferred from Other School Districts or Cooperatives	31,034.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		283,552.24	272,173.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	135,345.27	136,452.95	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	11,674.52	4,084.60	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	5,220.23	8,456.65	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,091.19	19,147.32	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	20,762.89	18,430.66	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	7,965.43	7,578.54	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	12,682.12	12,853.62	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,577.43	7,035.16	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	13,686.89	14,493.22	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	10,048.02	10,991.99	
	650	Adult Basic Education/GED Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	170.59	208.93	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	896.95	624.20	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,466.60	1,254.65	



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,620.43	1,962.80	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,267.81	4,128.10	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	4,519.34	5,522.49	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	31,034.80	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				282,030.51	253,225.88	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					71,301.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					272,173.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					253,225.88	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					90,249.89	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
100 Prior Period Adjustment		
	6100 Material Prior Period Revenue Adjustments	7,759.97
103 Bair Grant Building Project		
	1900 Other Revenue from Local Sources	70,000.00
	5200 Sale or Compensation for Loss of Assets	750.00
104 Donations for Equipment		
	1900 Other Revenue from Local Sources	150.00
107 Insurance Reimbursement Travel Bus		
	5400 Proceeds from Long-Term Liabilities	14,246.27
113 Town Pump Grants		
	1900 Other Revenue from Local Sources	500.00
114 P&M Charities and Donations		
	1900 Other Revenue from Local Sources	500.00
116 Indirect Cost Reimbursements		
	1900 Other Revenue from Local Sources	256.85
117 Playground		
	1900 Other Revenue from Local Sources	47.92
125 Ringling School Sale		
	1510 Interest Earnings	5,532.00
307 Medicaid MAC		
	3357 Montana Administrative Claiming Reimbursement	25,163.82
308 Medicaid Medical Billing Paras		
	3355 Medicaid - Miscellaneous	32,934.80
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	795.17
309 Medicaid AltaCare CST Billing		
	3355 Medicaid - Miscellaneous	21,332.58
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	75,861.08
315 Title I - Schoolwide 2014-2015		
	4940 Schoolwide Program	11,695.67
316 Title I - Schoolwide 2015-2016		
	4940 Schoolwide Program	94,531.00
325 JMG Grant		
	3290 State - Other State Grants	500.00
396 Vo Ed All Career & Tech Ed Programs		
	3900 State Career & Technical Ed Entitlement	5,672.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2013-2014		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,888.39



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2014-2015	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,528.00
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2015-2016	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,303.00
426 Title III Flowthru Harlo	
5700 Resources Transferred from Other School Districts or Cooperatives	2,128.00
455 Prickly Pear Flowthru	
5700 Resources Transferred from Other School Districts or Cooperatives	2,486.06
642 Adeline Swan Memorial	
1900 Other Revenue from Local Sources	1,200.00
816 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,692.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>398,454.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
103	Bair Grant Building Project				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		70,000.00
			103 Subtotal		<u>70,000.00</u>
117	Playground				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		25.96
			117 Subtotal		<u>25.96</u>
126	Lennup School Closure				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		78.09
			126 Subtotal		<u>78.09</u>
307	Medicaid MAC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		172.50
			6XX Supplies and Materials		1,019.60
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		17.42
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		14,952.37
			307 Subtotal		<u>16,161.89</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
308	Medicaid Medical Billing Paras				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		873.00
			5XX Other Purchased Services		1,655.19
			6XX Supplies and Materials		1,496.80
			8XX Other Expenditures		250.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		6,168.58
			5XX Other Purchased Services		5,141.15
	222X Educational Media Services				
			6XX Supplies and Materials		1,350.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		3,890.03
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			5XX Other Purchased Services		978.49
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			5XX Other Purchased Services		4,408.16
			308 Subtotal		26,211.40
309	Medicaid AltaCare CST Billing				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		97,872.73
			309 Subtotal		97,872.73
315	Title I - Schoolwide 2014-2015				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		9,326.00
			2XX Personal Services - Employee Benefits		2,289.67
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		80.00
			315 Subtotal		11,695.67
316	Title I - Schoolwide 2015-2016				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		65,624.50
			2XX Personal Services - Employee Benefits		25,576.90
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		4,672.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		1,792.43
			316 Subtotal		97,665.83
325	JMG Grant				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		272.92
			325 Subtotal		272.92
327	FFA Grant				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			4XX Purchased Property Services		449.30
			5XX Other Purchased Services		69.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		150.00
			5XX Other Purchased Services		363.80
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		579.01
			3XX Purchased Professional and Technical Services		125.65
			327 Subtotal		1,736.76
396	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		2,253.00
		27XX Student Transportation Services			
			5XX Other Purchased Services		913.00
			396 Subtotal		3,166.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2013-2014				
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		897.23
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		750.42
			5XX Other Purchased Services		240.74
			413 Subtotal		1,888.39
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2014-2015				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			5XX Other Purchased Services		3,567.69



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		8,373.60
			5XX Other Purchased Services		341.46
			6XX Supplies and Materials		1,245.25
			415 Subtotal		13,528.00
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2015-2016				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		729.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		3,584.52
			5XX Other Purchased Services		775.30
			6XX Supplies and Materials		214.18
			416 Subtotal		5,303.00
426	Title III Flowthru Harlo				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits		482.17
			4XX Purchased Property Services		1,645.83
			426 Subtotal		2,128.00
455	Prickly Pear Flowthru				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		126.00
	457 IDEA Preschool				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		853.00
			5XX Other Purchased Services		135.00
			6XX Supplies and Materials		2,100.22
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		1,329.57
			455 Subtotal		4,543.79
465	ESEA Title I AYP				
	465 Federal Miscellaneous Grants from OPI				
		4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials		788.06
			465 Subtotal		788.06



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
816	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		3,300.00
			810 Dues and Fees		135.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		135.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		104.13
			2XX Personal Services - Employee Benefits		17.82
			816 Subtotal		3,691.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					356,758.44

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					139,936.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					398,454.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					356,758.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	6,731.64	(4b)	-6,731.64	
					-6,731.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					174,900.75	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Prior Period Adjustment	7,759.97	0.00	7,759.97
103 Bair Grant Building Project	70,750.00	70,000.00	750.00
104 Donations for Equipment	150.00	0.00	150.00
107 Insurance Reimbursement Travel Bus	14,246.27	0.00	14,246.27
113 Town Pump Grants	500.00	0.00	500.00
114 P&M Charities and Donations	500.00	0.00	500.00
116 Indirect Cost Reimbursements	256.85	0.00	256.85
117 Playground	47.92	25.96	21.96
125 Ringling School Sale	5,532.00	0.00	5,532.00
126 Lennup School Closure	0.00	78.09	-78.09
307 Medicaid MAC	25,163.82	16,161.89	9,001.93
308 Medicaid Medical Billing Paras	33,729.97	26,211.40	7,518.57
309 Medicaid AltaCare CST Billing	97,193.66	97,872.73	-679.07



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
315 Title I - Schoolwide 2014-2015	11,695.67	11,695.67	0.00
316 Title I - Schoolwide 2015-2016	94,531.00	97,665.83	-3,134.83
325 JMG Grant	500.00	272.92	227.08
327 FFA Grant	0.00	1,736.76	-1,736.76
396 Vo Ed All Career & Tech Ed Programs	5,672.00	3,166.00	2,506.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2013-2014	1,888.39	1,888.39	0.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2014-2015	13,528.00	13,528.00	0.00
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 2015-2016	5,303.00	5,303.00	0.00
426 Title III Flowthru Harlo	2,128.00	2,128.00	0.00
455 Prickly Pear Flowthru	2,486.06	4,543.79	-2,057.73
465 ESEA Title I AYP	0.00	788.06	-788.06
642 Adeline Swan Memorial	1,200.00	0.00	1,200.00
816 Vo Ed Carl Perkins Basic Grant	3,692.00	3,691.95	0.05
Total	398,454.58	356,758.44	41,696.14



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3,457.63	3,283.80
	1112 District Levy - Personal Property	36.38	1,035.49
	1114 District Levy - Pers Prop/Mobile Homes	0.08	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	54.23	151.10
	1190 Penalties and Interest on Taxes	4.82	9.80
	1340 Fees for Adult Education	0.00	625.42
	1510 Interest Earnings	19.34	0.13
	6100 Material Prior Period Revenue Adjustments	0.00	22.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,572.48	5,127.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,046.54	1,411.50
			2XX Personal Services - Employee Benefits	6.86	8.24
			3XX Purchased Professional and Technical Services	1,979.00	4,250.00
			5XX Other Purchased Services	236.25	0.00
			6XX Supplies and Materials	1,038.42	1,266.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,307.07	6,936.44

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	9,482.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,127.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,936.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	330.20	(4b)
	-330.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,343.50	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	3,050.00	1,400.00
	1510 Interest Earnings	5.89	0.00
	1900 Other Revenue from Local Sources	450.00	0.00
	3260 State Driver's Education Reimbursement	1,350.00	0.00
	6100 Material Prior Period Revenue Adjustments	1,286.63	283.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,142.52</u>	<u>1,683.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	3,992.54
		2XX	Personal Services - Employee Benefits	0.00	22.45
		4XX	Purchased Property Services	0.00	75.20
		5XX	Other Purchased Services	600.00	650.00
		6XX	Supplies and Materials	0.00	283.10
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	408.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>600.00</u>	<u>5,431.87</u>

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	9,563.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,683.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,431.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,815.17	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	2,261.82	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	7,985.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,247.72	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	2,325.96	
			2XX Personal Services - Employee Benefits	0.00	15.92	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	0.00	4,131.84	
			2XX Personal Services - Employee Benefits	0.00	28.28	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	7,985.90	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,985.90	6,502.00	

Schedule Of Changes Worksheet				Fund Code 21
Beginning Fund Balance				15,723.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,502.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,221.54 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	31,364.72	29,915.62
	1112 District Levy - Personal Property	362.21	9,436.64
	1114 District Levy - Pers Prop/Mobile Homes	0.63	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	756.56	1,045.80
	1190 Penalties and Interest on Taxes	43.10	69.37
	1510 Interest Earnings	78.90	1.11
	3281 State Technology Aid	1,783.19	1,753.01
	3445 State Combined Fund School Block Grant	0.00	15,939.98
	5700 Resources Transferred from Other School Districts or Cooperatives	14,780.56	0.00
	6100 Material Prior Period Revenue Adjustments	284.98	60.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,454.85	58,221.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	11,000.00	43,309.88
			5XX Other Purchased Services	227.76	0.00
			6XX Supplies and Materials	5,127.88	31,426.07
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	13,906.11	3,955.92
			2XX Personal Services - Employee Benefits	6,323.30	159.12
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	14,780.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,365.61	78,850.99



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					50,820.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,221.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,850.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,190.82	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	0.00	27,754.77	
	5110 Sale of Bonds	0.00	9,888,637.80	
	5200 Sale or Compensation for Loss of Assets	0.00	9,502.68	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>9,925,895.25</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	1,128,710.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,128,710.19</u>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,925,895.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,128,710.19 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,797,185.06 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	245,049.24	39,616.47
	1112 District Levy - Personal Property	2,603.30	12,447.54
	1114 District Levy - Pers Prop/Mobile Homes	3.87	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,643.89	7,104.35
	1190 Penalties and Interest on Taxes	252.15	475.42
	1510 Interest Earnings	450.59	0.79
	3445 State Combined Fund School Block Grant	15,939.98	0.00
	3447 SB96 Combined Block Grant Reimbursement	4,650.93	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	28,807.50	0.00
	6100 Material Prior Period Revenue Adjustments	9,428.00	393.81
500			
	5400 Proceeds from Long-Term Liabilities	264,874.21	0.00
701 School Safety Transfer			
	5301 School Safety and Security Transfer	0.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>574,703.66</u>	<u>90,038.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	37,800.00	7,395.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	92,302.84	40,582.70
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	28,807.50	0.00
500						
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	264,874.21	0.00
501						
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			8XX	Other Expenditures	380,751.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					804,536.46	47,977.70



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					54,678.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90,038.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,977.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,739.26	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
643	1510 Interest Earnings	4.30	120.38
644	5700 Resources Transferred from Other School Districts or Cooperatives	1,227.41	0.00
645	1510 Interest Earnings	34.23	0.00
	1510 Interest Earnings	124.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,390.02	120.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	1,227.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,227.41	0.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	42,169.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,289.48	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	49.06	53.49
	1XXX Revenues from Student Activities	157,156.60	166,621.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>157,205.66</u>	<u>166,675.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	146,296.58	159,078.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>146,296.58</u>	<u>159,078.46</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	122,666.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166,675.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	159,078.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	130,263.26	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	53,179.24	43,639.10
XX	39X 1XXX 112	Certified Teacher Staff Salaries	65,704.93	70,680.25
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	1,988.37	1,645.83
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	811,009.85	795,768.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,699.65	29,564.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	87,874.49	55,866.35
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	367,447.45	1,244,391.06
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	10,346.70
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,112.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,112.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,037.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,682.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	117,984.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	71,741.51	16,663.86	0.00	0.00	0.00
280	1XXX	2XX	19,613.90	7,415.04	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,549.69	0.00	0.00	0.00	0.00
Totals			93,905.10	24,078.90	0.00	0.00	0.00

117,984.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	56,520.69	0.00	0.00	0.00	56,520.69
Land Improvements	158,066.15	0.00	0.00	0.00	158,066.15
Buildings	1,879,096.34	0.00	0.00	0.00	1,879,096.34
Machinery and Equipment	738,341.56	0.00	8,140.00	0.00	746,481.56
Construction in Progress	0.00	0.00	1,255,240.26	0.00	1,255,240.26
Totals at Historical Cost	2,832,024.74	0.00	1,263,380.26	0.00	4,095,405.00
Depreciation					
Improvement Accum	121,451.88	21.65	7,903.31	0.00	129,376.84
Building Accum	284,366.38	225.89	50,120.28	0.00	334,712.55
Machinery and Equipment Accum	459,537.81	-130.53	53,662.31	0.00	513,069.59
Total Accumulated Depreciation	865,356.07	117.01	111,685.90	0.00	977,158.98
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,966,668.67	-117.01	1,151,694.36	0.00	3,118,246.02

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	111,685.90	0.00	0.00
Total Depreciation for FY2016	111,685.90	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	106,043.16	0.00	0.00	17,534.07	88,509.09	0.00	88,509.09
Other Post Employment Benefits	11,793.00	0.00	0.00	11,793.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	117,836.16	0.00	0.00	29,327.07	88,509.09	0.00	88,509.09
Bond(s)							
12/03/2015	0.00	4,700,000.00	0.00	0.00	4,700,000.00	100,000.00	4,600,000.00
12/03/2015	0.00	4,700,000.00	0.00	0.00	4,700,000.00	100,000.00	4,600,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	9,400,000.00	0.00	0.00	9,400,000.00	200,000.00	9,200,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0570-63720827

30 Meagher County

0570 White Sulphur Spgs K-12

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	284,090.52	0.00	284,090.52
Net Pension - TRS	1,503,746.00	48,299.00	0.00	1,552,045.00